WILLIAM R. MORAN



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January 19, 2004

Re: Filing of New Patent Application

Dear Sir:

Enclosed please find a new patent application entitled "Protective Device Against Frictional Irritation Due to Wearing Thong-type Sandals and other footwear" consisting of 11 pages and one sheet of informal drawings, together with the formal papers consisting of Declaration and Power of Attorney and Small Entity status, all signed by the inventors.

Also enclosed is check No.246 payable to the Commissioner for Patents for the \$385.00 filing fee, as well as a return postcard.

Thank you for your kind attention.

Very truly yours,

William R. Moran Reg. No. 19,555

WRM/jt

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